Gifts in Kind

Revenue Canada
Taxation

Revenu Canada
Impôt

INCOME TAX
Financial Series

September 1985

Canada

Notice

Proposed tax amendments

The information contained in this pamphlet has been prepared based on changes proposed in the May 23, 1985 Budget and the September 9, 1985 Ways and Means Motion. At the time of printing, the legislation associated with the proposed amendments had not yet received Royal Assent. For more up-to-date information, please consult your district taxation office.

Cette brochure est aussi disponible en français sous le titre «Dons en nature».

This pamphlet is only a guide. For official purposes, please refer to the Income Tax Act.

Copies of this pamphlet are available free of charge from district taxation offices.

Contents

Introduction

Own an oil painting or coin set that you'd like to donate to a gallery or museum? If you do, there could be tax implications to your decision. Or perhaps you're appraising a stamp collection, an etching, archival material or a sculpture for someone for income tax purposes.

The purpose of this pamphlet is to provide collectors, curators and others with guidelines on making donations of property, appraising donated property and issuing the proper receipts.

The provisions covering charitable donations and gifts in kind are contained in the Income Tax Act and Regulations, which are necessarily precise and technical documents. To make these provisions as understandable as possible, we have concentrated on normal circumstances and used simpler language than that used in writing the laws.

If you wish more precise information or an explanation regarding donated property, contact one of the district taxation offices or ask for any of the publications referred to in this pamphlet.

What you should know about donations

You may be eligible for a deduction for tax purposes if you make donations to certain specified institutions. However, it's important to assess your tax position carefully because your income and the provisions governing your gift may have a bearing on the extent of your tax benefits.

There are some other considerations to keep in mind when donating property. For instance

- If you plan to give away property, you should be aware that any capital gain (see "Capital gains" in this pamphlet for information on the new capital gains exemption) you have made on the property since you acquired it may be subject to tax.
- Your own situation will affect the tax status of the donation. Different tax rules apply to artists, dealers and collectors.
- It's important to establish the fair market value of your donation. Professional appraisals may be needed.
- In the case of certified cultural property, you should know whether the institution receiving your gift has been designated by the Minister of Communications to receive gifts of cultural property.

Initially, the income tax consequences of a gift depends upon whether it is a gift to a charitable organization, a gift to Her Majesty in right of Canada or a province, or a gift of certified cultural property to a designated institution under the Cultural Property Export and Import Act.

Gifts to registered charities and other qualified donees

A deduction for tax purposes is available for donations made to registered charities certain tax-exempt housing corporations resident in Canada, registered Canadian amateur athletic associations, Canadian municipalities, the United Nations and its agencies, certain prescribed universities outside Canada which Canadian students ordinarily attend, and charitable organizations outside Canada which have received recent donations from the federal government.

In calculating your taxable income for the year, the amount deductible for charitable donations, including donations carried forward from a prior year, may not exceed 20 per cent of your net income. When claiming donations carried forward from a prior year, you should put a note in your return giving the year(s) during which the donations were made and the amount(s) of the carryforward. Donations made after 1978, which were not previously deducted, may be carried forward for up to five years after the year in which they were made. This does not include donations made in years before 1984 in which you claimed the optional standard $100 deduction. You should include with your return, all receipts for donations being claimed in the year. If you are not making a claim for donations made in a particular year, you should keep the relevant receipts for use in any of the next five taxation years.

In addition, charitable donations of a deceased person made in the year of death which exceed the 20 per cent limit may be carried back one year.

Gifts to Her Majesty

The amount you may deduct for donations to an institution owned or controlled by either the federal or provincial government is considered a gift to Her Majesty. The amount deductible is the full fair market value of the gift up to 100 per cent of your net income or, in certain limited circumstances, a value between the adjusted cost base and the fair market value which becomes both the proceeds of disposition and the value of the gift. See Interpretation Bulletin IT-288, "Gift of Tangible Capital Properties to Charity and Others," for more details.

This deduction is applied after you deduct regular charitable donations (see "Gifts to charitable organizations"). However, any capital gain or loss must be recognized and included in your calculation of income in the year of the gift.

If the value of the gift exceeds your net income for the year, less any deductible gifts to charitable organizations the excess may be carried forward and deducted in any of the following five years.

Gifts of cultural property (gifts in kind)

If you donate objects that have been certified by the Canadian Cultural Property Export Review Board to a designated institution or designated public authority, the full value of the gift is deductible up to 100 per cent of your net income. This deduction is applied after you deduct regular charitable donations and gifts to Her Majesty. Any part of the value of the gift that cannot be used against net income in one taxation year may be carried forward and applied in the following five taxation years to the extent they are not deducted in the year the donation is made. Capital gains realized on the gift will not be included in income.

Before qualifying for the maximum tax benefits, however, the object must first be certified by the Canadian Cultural Property Export Review Board as significant cultural property under the Cultural Property Export and Import Act. Also, the institution must have received a designated status from the Minister of Communications before the gift is made. As a collector, therefore, it is important for you to ensure that the institution you choose to receive your donation is designated or is willing to apply to the Minister of Communications for designation.

More detailed information on the provisions governing gifts of cultural property appears later in this pamphlet under "The Cultural Property Export and Import Act."

Gifts of tangible and intangible property

When you make a gift of tangible capital property to a registered charity or other qualified donee or to Canada or a province, you may choose an amount at the time of the gift that is the full fair market value of the gift up to 100 per cent of your net income or, in certain limited circumstances, a value between the adjusted cost base and the fair market value which becomes both the proceeds of disposition and the value of the gift.

The Budget of May 23, 1985 contained a proposal to provide the same treatment as that presently allowed for donations of tangible capital property to taxpayers who, after 1984, donate gifts of intangible capital property (e.g. shares).

Gifts in the year of death

A taxpayer may make a gift as a bequest under a will or codicil. The gift will be deemed to have been made by the taxpayer in the taxation year in which the death occurred. When the full amount of the gift is not deductible in that year, the non-deductible portion is deemed to be a gift made in the previous taxation year. Gifts made by a taxpayer in the year of death will qualify for similar treatment.

It should be noted that bequests not contained in the taxpayer's will or made to non-qualified donees are not deductible on the deceased's return. In addition, the deduction for charitable contributions may not exceed 20 per cent of the taxpayer's income for the year in question (gifts to Her Majesty may be deducted to the extent that there is sufficient income to absorb them).

If you have property to donate...

If you have a painting, coin set, antique furniture or rare book you would like to donate but are unsure how to proceed, the following steps might be helpful:

- Decide where you are going to donate your property. Revenue Canada Taxation cannot advise which museum, art gallery, archives or institution you should approach. You must do so on your own. Remember that the tax benefits will differ depending upon the way the donations are made.
- Once you have selected the appropriate institution and determined whether it is willing to accept your gift, the next step is for you or the institution to have the object appraised.

Appraisals

Appraisers, dealers and other individuals knowledgeable about the particular object are often approached by collectors who want appraisals either for insurance purposes or for income tax purposes.

One or more appraisals are necessary to establish the fair market value of your donation so that the capital gain and the value of the deduction from your income may be calculated.

The appraisal should be an estimate of the fair market value of the object as of the date of the donation. In addition, if the object was owned on Valuation Day (December 31, 1971), a valuation as of that date may also be required.

Fair market value

Although the term "fair market value" is not defined in the Income Tax Act, it is generally accepted as meaning the price the property would bring in an open

market transaction between a willing buyer and a willing seller acting independently of each other, and each having full knowledge of the facts. An arm's-length sale and purchase of the subject property at or near the effective date of valuation, is usually considered the best evidence of value at the time and will normally be used by the Department as the value of the donation for deduction purposes.

Date of donation

The date of the donation is the date that legal ownership is transferred from the donor to the donee. Please note that this date may differ from the date of physical delivery, for example, if the object was on loan to the institution before the date of donation or there was some similar kind of arrangement.

Who should appraise a donation?

The appraisal should be independent, made by an appraiser not associated with either the donor or the recipient institution. Dealers, appraisers and other individuals knowledgeable about the market value of the object being donated may give an expert evaluation.

There is an exception to this rule. When the value of your gift is $1,000 or less, Revenue Canada Taxation will consider a valuation made by a staff member of the institution accepting your donation, providing the staff member is knowledgeable in the field and is qualified to appraise the gift at its fair market value.

If it is difficult to find an independent appraiser or if it would involve unwarranted expense, the Department will consider a valuation done by staff members of the institution accepting your donation, even though its value might exceed $1,000. However, they must be qualified to appraise the gift.

The receiving institution is not obliged to provide an appraisal service. This is a matter between yourself and the institution accepting your gift.

The Canadian Cultural Property Export Review Board has its own rules regarding appraisal requirements. Before applying for certification you should consult the Review Board.

Receipts

Once the object has been appraised, the institution may issue a receipt stating the fair market value of your donation.

If your gift comes under the Cultural Property Export and Import Act and has been certified by the Canadian Cultural Property Export Review Board, you will receive a certificate (form T871) from the Board. This certificate and the official receipt from the institution receiving your gift must be attached to your income tax return.

The appraisal report(s) should not be filed with your income tax return but a copy should be retained by you and the receiving institution.

Please note that the deduction is applicable during the year the gift is made regardless of the date the Cultural Property Tax Certificate or other receipt is actually issued.

The Cultural Property Tax Certificate may be issued before or after the date of the gift.

Capital gains and valuating property

As mentioned previously, your own situation will affect the tax status of your donation. Gifts made by dealers out of their inventory or donations by artists and others of their own work are not governed by the same rules that apply to gifts made by other taxpayers. Interpretation Bulletin IT-288, "Gift of Tangible Capital Properties to Charity and Others," provides additional details for taxpayers in this situation.

Dealers

If you are in the business of buying and selling works of art, antiques, rare books or other cultural property and you donate one of these objects, there are no capital gains implications because the objects are considered part of your inventory and not capital property and/or personal-use property. Consequently, the proceeds, based on fair market value at the time of donation, will be treated as normal business income. This will be offset by a deduction of the same amount as a gift to charity or Her Majesty subject, of course, to the maximum limitations set out earlier in this pamphlet.

It is possible, however, to maintain a private collection apart from those works considered to be your business inventory, in which case the usual rules regarding capital property and/or personal-use property will apply.

Artists

As with dealers, any works that you make and own are regarded as inventory, not capital property. This is true even if you exhibit your work as "not for sale" or

"collection of the artist." It is possible to deduct as the value of the gift, the fair market value of the work of art. However, the fair market value of the gift must in turn be included as income.

The Budget of May 23, 1985 contained a proposal that will allow individual artists to make a gift of a work of art, included in the individual's inventory, to a registered charity, Her Majesty or any other qualified donee. The taxpayer may then choose an amount in respect of the value of the gift and include it both in computing income from business and as a charitable donation. The amount chosen cannot be greater than the fair market value of the property. This proposal applies to donations made after 1984.

Capital gains

A capital gain or capital loss occurs only when you dispose of capital property. Such dispositions are not limited to the sale of an asset but extend to other transactions, such as giving an asset (other than cash) to someone. The May 23, 1985 Budget proposed a cumulative lifetime capital gains exemption of $500,000 ($250,000 of net eligible taxable capital gains) for individuals (other than trusts) resident in Canada. The exemption will be allowed as a deduction in computing taxable income for the 1985 and subsequent taxation years as capital gains and losses are realized from dispositions occurring after 1984. For gifts of property, other than qualified farm property, the exemption is being phased in so that the deductions for net eligible taxable capital gains cannot exceed on a cumulative basis:

1985	$ 10,000
1986	$ 25,000
1987	$ 50,000
1988	$100,000
1989	$150,000
1990	$250,000

There is no phase-in period for dispositions of qualified farm property. The full $250,000 exemption for such property could be claimed against a 1985 capital gain. However, the combined deductions for dispositions of qualified farm property and other property cannot exceed $250,000.

When you dispose of property, you receive the proceeds of disposition. This is usually the selling price but, in the case of a gift, the proceeds are deemed to be the fair market value at the time of the donation (or to be a value between the property's adjusted cost base and fair market value in the circumstances

described in Interpretation Bulletin IT-288 including, as proposed by the Budget of May 23, 1985, such gifts of intangible capital property). To determine any capital gain or loss, you deduct from the proceeds of disposition an amount referred to as the adjusted cost base, which represents the capital cost of the property to you.

Beginning in 1972, taxpayers have been required to include in the calculation of income one half of their capital gains and, subject to some limitations, one half of their capital losses from the disposition or deemed disposition of certain property. A starting point was established, called Valuation Day, or V-Day (December 31, 1971), from which to measure the increase or decrease in the fair market value of capital property owned on that date. Only gains or losses attributable to the period after V-Day are used in the determination of taxable capital gains and allowable capital losses.

Listed personal property

Most gifts of cultural property fall into the category of personal-use property. In calculating any capital gain on its disposition, personal-use property is considered to have a minimum cost of $1,000, regardless of its actual cost. If the proceeds you are considered to have received from the disposition of personal-use property are less than that amount, the property is considered to have been disposed of for $1,000. This means that there is no capital gain or loss on personal-use property costing $1,000 or less if the proceeds of disposition are $1,000 or less. You should remember, however, that for donation purposes, the amount deductible is the fair market value of the object (see "Capital gains" for an explanation of the application of "fair market value").

Personal-use property includes a special class of property called listed personal property, items which generally increase in value. Listed personal property consists of

- any print, etching, drawing, painting, sculpture, or other similar work of art,
- jewellery,
- a rare folio, manuscript or book,
- a postage stamp,
- a coin.

All or any portion of such property, a part interest in it or any right to it is considered to be listed personal property. A Valuation Day value should be established for any listed personal property acquired before December 31, 1971 that is worth more than $1,000, either separately or as a set.

Many of these items can be valued by checking dealers' catalogues or by consulting the art, coin, jewellery or stamp dealers themselves.

For more information on capital gains and losses and the special rules that apply to personal-use property, refer to the "Capital Gains" pamphlet, available from district offices.

The Cultural Property Export and Import Act

The Cultural Property Export and Import Act came into force on September 6, 1977.

The Income Tax Act and the Cultural Property Export and Import Act provides tax incentives to individuals who wish to sell or donate significant cultural property to Canadian institutions.

The law provides that if certified property is sold or donated to designated institutions, any capital gain realized is exempt from taxation. The exemption of certified property from capital gains is in addition to the $500,000 lifetime capital gains exemption proposed in the May 23, 1985 Budget. As well, if the object is donated to a designated institution you may deduct the full fair market value of the gift, up to 100 per cent of your net income.

If the value of the gift exceeds your net income for the year less any deductible gifts to charitable organizations and gifts to Her Majesty (as discussed earlier), the excess may be carried forward and deducted in subsequent years.

How is cultural property certified?

If your gift comes under the Cultural Property Export and Import Act, the institution receiving the gift must apply with you or on your behalf to the Canadian Cultural Property Export Review Board to have the property certified.

Cultural property may be paintings or sculptures, books, manuscripts or other objects, whether manufactured or natural, as long as they are certified by the Review Board. The objects need not be Canadian in origin.

The Review Board may rule that any object of art is of outstanding significance because of

- its close association with Canadian history or national life,
- its aesthetic qualities,
- its value in the study of the arts and sciences, or
- its degree of national importance.

The Canadian Cultural Property Export Review Board

The Review Board is composed of six to twelve members appointed by the Governor in Council. It certifies cultural property for income tax purposes, as well as performing other functions.

Designated institutions and public authorities

An institution or public authority must be designated by the Minister of Communications to receive cultural property. This must be done before the institution or public authority can accept the object (whether by gift or purchase) if the taxpayer is to receive the maximum tax benefits.

The designation procedure is designed to ensure that the institutions and public authorities receiving cultural property are competent to classify, maintain and preserve cultural treasures. Also, they must make the cultural property available to the general public for education, research or display purposes.

An institution or public authority designated indefinitely to accept gifts of Canadian cultural property has "category A" status, while those institutions that receive specific cultural property have "category B" status.

Donations under "category B" status are on an individual basis. The institution applies to the Minister of Communications for designation in relation to a specific object. Once designation is approved, the institution applies to the Canadian Cultural Property Export Review Board for certification.

If you are a curator...

As a curator or museum director, you may have questions about the procedure to follow in evaluating gifts for income tax purposes.

Should your institution or museum make an evaluation or should it be done by an outside organization?

Ordinarily, the evaluation will be done by an outside expert such as a dealer, appraiser or other person knowledgeable about the market value of the particular property.

While it is not illegal for institutions to provide appraisals, a conflict of interest can arise if the institution does the appraisal, especially if the donor intends to donate other objects in future. Therefore, to remove any conflict of interest, the amount of the gift should be determined by independent advice.

For gifts valued below $1,000, however, an "in-house" valuation will be considered, provided the in-house valuator is competent and qualified to value the donation.

It should be remembered, however, that for cultural property, the Cultural Property Review Board has it own rules and independent valuations will be required.

If Taxation's appraisers believe a valuation is unacceptable, the amount may be changed by re-assessment to an amount considered more reasonable. In case of dispute, the taxpayer may appeal to the Tax Court of Canada or Federal Court for a decision.

Responsibility of institutions

Any institution issuing receipts for income tax purposes has a responsibility to ensure that the amounts shown are reasonable. The person signing the receipt should be satisfied that the amount stated represents the true value of the donation at the time it was donated. Care should be taken in dealing with donors that they understand that the fair market value is not necessarily the insurance value, which could be higher or lower.

If you have doubts about the value of a donated item or you believe the gift may have been overvalued, you should obtain additional evidence to support the valuation before issuing a receipt for tax purposes.

Issuing receipts

Receipts may be issued at any time after receipt of the gift. However, if there is a delay, every effort should be made to issue the receipt as soon as possible after the end of the year in which the donation occurred in order to give donors time to file their income tax returns.

The receipt must contain a statement that it is an official donation receipt for income tax purposes and include the following information:

- the name and address of the issuer;
- the registration number of the issuer in the case of a registered charity or Canadian Amateur Athletic Association;
- the serial number of the receipt;
- the place or locality where the receipt was issued;
- if it is a cash donation, the date the donation was received;
- if the donation is a gift of property other than cash
  a) the day on which the donation was received,
  b) a brief description of the property,
  c) the name and address of the appraiser of the property if an appraisal was completed;

- the day on which the receipt was issued (where that day differs from the date on which the donation was received);
- the name and address of the donor including, in the case of an individual, the first name and initial;
- the amount of a cash donation, or if the donation is a gift of property, the amount that is the fair market value of the property at the time the gift was made;
- the signature of a responsible individual who has been authorized by the recipient to acknowledge donations.

If the date on which the donation was received is incorrect, or the description and amount of the donated property is wrong or illegibly entered, the receipt is considered to be spoiled and a new one must be issued. The receipt will also not be acceptable if it shows signs of being tampered with or altered.

Receipts may bear a facsimile signature if they are

- distinctly imprinted with the name and address of the issuer;
- serially numbered by a printing press or number machine.

References

Pamphlets

Capital Gains (Revenue Canada Taxation)

An Introduction to the Cultural Property Export and Import Act (Department of Communications)

Although the Information Circulars and Interpretation Bulletins provide information on specific areas of interest, they are written in more technical language than this pamphlet.

Information circulars

73-27R	Capital Gains – Valuation Day Requirements – Real Estate; the Real Estate Data Bank
74-3R2	Supplementary Schedules for Calculating Capital Gains and Losses
77-6	Registered Charities: Designation as Associated Charities
80-10R	Registered Charities

Interpretation bulletins

IT-110R2	Charitable Donation and Like Receipts: Tickets and Special Fund - Raising Events

IT-139R	Capital Property Owned on December 31, 1971 – Fair Market Value
IT-209R	Inter-Vivos Gifts of Capital Property to Individuals Directly or Through Trusts
IT-226	Gift of Residual Interest to a Charity
IT-244R	Gifts of Life Insurance Policies to a Charitable Organization
IT-288	Gift of Tangible Capital Properties to Charity and Others
IT-297R	Gifts in Kind to Charity and Others
IT-407R2	Disposition of Canadian Cultural Property

District taxation offices

NEWFOUNDLAND
01 - 165 Duckworth St.
St. John's, Nfld.
A1C 5X6
Local calls: 772-2610
Long distance calls:
1-800-563-2600

PRINCE EDWARD ISLAND
02 - 90 Richmond St.
Charlottetown, P.E.I.
C1A 8L3
Local calls: 566-7200
Long distance calls:
1-566-7200

NOVA SCOTIA
03 - 1557 Hollis St.
Halifax, N.S.
B3J 2T5
Local calls: 426-2210
Long distance calls:
1-426-3360

04 - 60 Dorchester St.
Sydney, N.S.
B1P 6K3
Local calls: 564-7080
Long distance calls:
1-564-7081

NEW BRUNSWICK
05 - 65 Canterbury St.
Saint John, N.B.
E2L 4H9
Local calls: 648-4600
Long distance calls:
1-800-222-9622

786 King Ave.
Bathurst, N.B.
E2A 1R5
Local calls only: 548-4407

QUEBEC
06 - 165 Pointe aux Lievres St. S.
Quebec, Québec
G1K 7L3
Local calls: 648-3180
Long distance calls:
- From area code 418, dial 1-800-463-4421
- From area code 514 & 819, dial 1-800-463-4413

100 Lafontaine Ave.
Chicoutimi, Québec
G7H 1P9
Local calls only: 545-8026

411 Sirois St.
Rimouski, Québec
G5L 8B2
Local calls only: 722-3111

1055 des Forges Blvd.
Trois Rivières, Québec
Local calls only: 373-2723

07 - 50 Couture St.
Sherbrooke, Québec
J1H 5L8
Local calls: 565-4888
Long distance calls:
1-800-567-6184

08 - 305 Dorchester Blvd. W.
Montréal, Québec
H2Z 1A6
Local calls: 283-5300
Long distance calls:
1-800-361-2808

46 - 3131 St. Martin Blvd. W.
Laval Québec
H7T 2A7
Local calls only: 283-5300
Long distance calls:
1-800-361-2808

47 - 5245 Cousineau Blvd.
St. Hubert, Québec
J3Y 7Z7
Local calls only: 283-5300
Long distance calls:
1-800-361-2808

09 - 11 Terminus St. E.
Rouyn, Québec
J9X 3B5
Local calls: 764-5171
Long distance calls:
- From area code 819, dial 1-800-567-6403
- From area code 418, dial 1-800-567-6428

ONTARIO
10 - 360 Lisgar St.
Ottawa, Ont.
K1A 0L9
Local calls: 598-2275
Long distance calls:
- From area code 613, dial 1-800-267-8440
- From area code 819, dial 1-800-267-4735

11 - 385 Princess St.
Kingston, Ont.
K7L 1C1
Local calls: 542-2831
Long distance calls:
1-800-267-0922

12 - 11 Station St.
Belleville, Ont.
K8N 2S3
Local calls: 962-8611
Long distance calls:
1-800-267-2130

13 - 36 Adelaide St. E.
Toronto, Ont.
M5C 1J7
Local calls: 869-1500
Long distance calls:
- From area code 416, dial 1-800-387-1700
- From area codes 519,705, dial 1-800-387-1710

14 - 150 Main St. W.
Hamilton, Ont.
L8N 3E1
Local calls: 522-8671
Long distance calls:
- From area code 416, dial 1-800-263-9200
- From area code 519, dial 1-800-263-9210

15 - 166 Frederick St.
Kitchener, Ont.
N2G 4N1
Local calls: 579-2230
Long distance calls:
1-800-265-2530

16 - 32 Church St.
St. Catharines, Ont.
L2R 3B9
Local calls: 688-4000
Long distance calls:
1-800-263-5672

17 - 451 Talbot St.
London, Ont.
N6A 5E5
Local calls: 679-4211
Long distance calls:
1-800-265-4900

18 - 185 Ouellette Ave.
Windsor, Ont.
N9A 5S8
Local calls: 258-8302
Long distance calls:
1-800-265-4841

19 - 19 Lisgar St. S.
Sudbury, Ont.
P3E 3L5
Local calls: 675-0581
Long distance calls:
1-800-461-4060

20 - 201 North May St.
Thunder Bay, Ont.
P7C 3P5
Local calls: 623-3443
Long distance calls:
1-800-465-6981

MANITOBA
21 - 391 York Ave.
Winnipeg, Man.
R3C 0P5
Local calls: 949-6350
Long distance calls:
1-800-282-8079

SASKATCHEWAN
22 - 1955 Smith St.
Regina, Sask.
S4P 2N9
Local calls: 780-6015
Long distance calls:
800-552-8031

23 - 201 - 21st St. E.
Saskatoon, Sask.
S7K 0A8
Local calls: 975-4595
Long distance calls:
800-772-8737

ALBERTA
24 - 220 - 4th Ave. S.E.
Calgary, Alta.
T2G 0L1
Local calls: 292-4101
Long distance calls:
1-800-332-1410

25 - 9820 - 107th St.
Edmonton, Alta
T5K 1E8
Local calls: 420-3510
Long distance calls:
1-800-232-1966 (Alta.)
Northwest Territories and Northeastern B.C.
1-800-661-5620

BRITISH COLUMBIA
26 - 277 Winnipeg St.
Penticton, B.C.
V2A 1N6
Local calls: 493-3616
Long distance calls:
1-800-642-8259

27 - 1166 West Pender St.
Vancouver, B.C.
V6E 3H8
Local calls: 689-5411
Long distance calls:
1-800-663-9033
Yukon Territory and Northeastern B.C.
1-800-663-0451

28 - 1415 Vancouver St.
Victoria, B.C.
V8V 3W4
Local calls: 388-0121
Long distance calls:
1-800-742-6108

Number for Hearing Impaired: 1-800-665-0354

Long Distance Calls: No charge to caller in Canada.
- For Zenith numbers, dial "0" and ask for Zenith 0-4000
- For other numbers, dial direct

P-113E